

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
GUERIN M. LYONS)

Appearances:

For Appellant: Guerin-M. Lyons,

in pro. per

For Respondent: Terry Collins

Counsel

O P I N IO N

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Guerin M. Lyons against a proposed assessment of additional personal income tax and penalty in the total amount of \$420.00 for the year 1979.

Appeal of Guerin M. Lyons

Respondent received information which indicated that appellant was required to file a personal income tax return for 1979. Since respondent had no record of a return having been filed, it requested that appellant file. When appellant failed to respond to this request, respondent issued a proposed assessment based upon wage information supplied by the California Employment Development Department. Respondent also imposed 25 percent penalties for failure to file a return and failure to file a return after notice and demand. After considering appellant's protest, respondent reaffirmed the proposed assessment and this timely appeal followed.

Respondent's determinations of tax and penalties are presumed correct, and the taxpayer bears the burden of proving them to be erroneous. (Appeal of K. L. -Durham, Cal. St. Bd. of Equal., March 4, 1980). Rather than attempting to prove that respondent's determination is incorrect, appellant raises various constitutional objections and contends that this board has no jurisdiction over him. These arguments have previously been held to be without merit. (Appeals of Fred R. Dauberger, et al., Cal. St. Bd. of Equal., March 31, 1982.) Since appellant has not shown any error in the proposed assessment, respondent's action must be sustained.

Appeal of Guerin El. Lyons

QRDER

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good'cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of Guerin M. Lyons against a proposed assessment of additional personal income tax and penalty in the total amount of \$420.00 for the year 1979, be and the same is hereby sustained.

Done at Sacramento, California, this 14th day of October , 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburg and Mr. Nevins present.

| . <u>William</u> | M. Bennet | t. ,Chairman |
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| Conway H. | Collis - | · · · · , Member |
| Ernest J. | Dronenburg, | Jr. Member |
| Richard | Nevins- | , Member |
| _ | the way work and a standard process and the st | Member |